

promoting gun safety and reducing the threat of gun violence without impinging on the rights of legitimate owners.

As NBC News recently reported, more Americans have died from gunshots in the last 50 years than in all the wars in America's history. Since 1968, more than 1.5 million Americans have died in gun-related incidents, according to data from the U.S. Centers for Disease Control and Prevention.

I have also cosponsored the Background Check Expansion Act, introduced by Senator MURPHY. This bill would expand Federal background checks to cover the sale and transfer of all firearms by private sellers, just as licensed dealers are required to do so under the existing Brady law, with certain limited exceptions.

Under current law, unlicensed or private sellers are not required to conduct a background check prior to transferring a firearm. This is outrageous, and Congress should act right now to close this dangerous loophole. It should not matter whether you buy a gun at a local gun store or a gun show or the internet—you should have to pass a basic background check to make sure the guns are kept out of the hands of people who should never have one.

Congress has an obligation to act. As I have indicated before, we need to act. Inaction is not an option. Many of our States have acted as well, including my own State of Maryland, but we need a national law that applies to all 50 States to ban bump stocks, prohibit the sale or transfer of high-capacity magazine clips, eliminate the private ownership of assault-type weapons, and require universal background checks for all purchasers.

The time for action is now. We cannot wait. Congress should come together and address the real problem, which is lax gun safety laws, and should pass commonsense gun safety measures to protect all Americans. Let's not wait for the next mass shooting, when we send our thoughts and prayers to victims and then stand by and pretend we are helpless and powerless to prevent another tragedy. Let's take action now.

Mr. President, I yield the floor.

The PRESIDING OFFICER (Mr. PERDUE). The Senator from North Dakota.

TAX REFORM

Mr. HOEVEN. Mr. President, I rise once again today to talk about how we are working to reform our outdated Tax Code and to provide much needed tax relief to our Nation's small businesses and to hard-working families and ranchers. We are working to not only provide hard-working taxpayers with tax relief but also to strengthen our economy and to stimulate job creation.

Along with the regulatory relief we have already provided and are working to continue to provide, this tax relief is all about a growing economy, more

jobs, and higher wages for hard-working Americans and then making sure that they not only keep more of their earnings after tax but that they see growing wages due to a stronger economy that is so important after the last decade of stagnant wages and income. It is important to understand that this tax relief is both. It is absolutely about lowering the tax burden, but it is also about moving wages and incomes higher. That is the rising tide that lifts all boats in our country.

Today, the House of Representatives passed a budget resolution that the Senate sent them last week, so now we have completed the first step in terms of enacting pro-growth tax reform that, as I said, will provide tax relief to millions of middle-class families who have been struggling to get ahead over the past decade.

Today, I want to focus on how our tax proposal will reduce the tax burden on small businesses. Small businesses make up 96 percent of all employers in my State and over 90 percent of the businesses in the country. Over 90 percent of the businesses in this country are small businesses.

Earlier this week, we had a very productive meeting with the President to talk about our priorities for tax relief, and I specifically highlighted to him the importance of ensuring that tax reform works for our small businesses. When you talk about small businesses, you are talking about farmers and ranchers. As I said, 90 percent of all the businesses in this country are small businesses. So we are working with the administration and with the House to enact tax reforms that will enable American families to keep more of their hard-earned money and, as I said, empower our small businesses to invest and grow.

Our effort is about growing our economy and regaining our economic competitiveness in a global economy. Our Tax Code needs to ensure that our small business owners and entrepreneurs can compete in that global economy.

Small businesses, as I said, are the engine that drives our economy. They are the backbone of our economy. Small businesses create more jobs and employ more people than major corporations. They are the heart and soul of Main Streets across America. These businesses earn the majority of all business income in the United States and employ over half the private sector workforce in 49 out of 50 States. They employ over half of the private sector workforce in 49 of our 50 States.

Over the past month, I have hosted tax reform roundtables across North Dakota to hear directly from our job creators—from our State's small businesses, from our ag leaders, from our farmers, and from our ranchers. What are their priorities when we talk about tax relief and tax reform?

Our tax blueprint supports those small businesses throughout the country by promoting job creation, eco-

nomic growth, and, as I said earlier, global competitiveness. We propose to do this in a number of ways, but the biggest and most impactful thing is that we are lowering the tax burden. It needs to be tax relief.

Right now, for our small businesses, the marginal tax rate can reach as high as 44.6 percent. Think about that. Almost half of their income is going to Federal income tax. That is nearly twice the average rate of the rest of the industrialized world. So here we are trying to compete with that high tax rate—almost double compared to the average rate of the rest of the industrialized world.

By reducing the maximum tax rate for sole proprietorships, partnerships, and S corporations to 25 percent, we are creating greater economic growth and opportunity as small businesses reinvest in their businesses, in their employees, in their communities, and generate job growth.

Additionally, many small businesses, including farmers and ranchers, do not have access to the equity they need to operate, instead relying heavily on debt financing to fund their businesses. They go to the bank and borrow. This is particularly true for new and beginning enterprises, including new startups in technology—not just farming and ranching and traditional businesses but businesses across the board.

Our Tax Code needs to incentivize our Nation's entrepreneurs to start their business, and we need to make sure they can get access to capital. They need to be able to get access to that capital, but when they do, by and large, they are going to the bank and borrowing. That means they have to pay interest on that debt. So it is very important for small businesses that the interest on that debt be deductible. That is a huge cost, particularly for our farmers and ranchers. They don't have opportunities to float equity. They don't raise equity for their farming operation when they need to buy a tractor or a combine or you name it. They have to go to the bank and borrow.

So the deductibility of that interest expense to them is absolutely vital in their interests. That is true with small businesses across the board. When you look at small businesses in your community, they go to the bank and they borrow, and that interest cost is a big part of their business expense. They need to be able to continue to deduct it.

In the framework that we have proposed, another very important issue is being able to expense investments. If you really want to trigger growth, you encourage that investment. So the tax reform framework or proposal that we have put forward allows, in the first 5 years, full expensing of new investments. That is very stimulative to our economy. It is very pro-growth.

The other piece that I think is very important here is that we keep the section 179 expensing longer term. I think,

as we proposed it now, we would have expensing in the first 5 years—full expensing. That is great. That is, as I say, stimulative to the economy. But beyond that, then we need to make sure that section 179 expensing is there so that small businesses, farmers, ranchers, and others will know that they are going to continue to be able to expense their investment in new plants and new equipment. That is what keeps those small businesses growing. That is what keeps them hiring more people. That is what creates more jobs, and that is what pushes wages and income higher.

Also, we need to simplify and streamline the Tax Code. Right now, the Tax Code is nearly 70,000 pages long—talk about being difficult and complex. Americans, right now, currently spend 6 billion hours a year complying with that Tax Code. That is ridiculous. Can you imagine 6 billion hours a year just to figure out how to pay your taxes? So here is somebody who wants to pay their taxes. They spend all that time and all that effort just to figure out how much they have to pay. Obviously, we can do a lot better than that.

Our goal through tax reform is to allow the vast majority of Americans to file their tax return on a single simple page. I will mention that again. I think it is important. Our goal is for the vast majority of Americans, in essence, to file their tax return on one page and to make it easier to pay your taxes, to figure out what you owe, and to take away all that stress and all that difficulty in just trying to pay your taxes.

Many economists agree that high business taxes reduce wages to workers, raise costs for consumers, and reduce returns on retirement savings. Maintaining these high tax rates do nothing to improve the fairness of our system. They only punish everyday, hard-working, tax-paying citizens and reduce economic opportunity in America.

I will conclude on the same point that I started with, and that is by saying that there are two objectives here. It is not just to simplify and reduce the tax burden, so that people have more of their earnings in their pocket after paying taxes, but the other is to make sure they earn more and that we move wages and income higher. If you look at the growth rate in our economy over the last decade, it has struggled, in essence, to get to 2 percent. But compare that to the period from World War II to the present. Over that longer period, we averaged 3.3 percent. We want to get that growth rate back up.

We started to get that growth rate back up by reducing the regulatory burden. Over the course of this year, the administration and this Congress have done a lot to reduce the regulatory burden. Our growth rate has ticked up in the most recent month to 3.1 percent, the highest it has been in a long time. So what we want to do is to combine that regulatory relief and tax

relief and get that higher growth rate. We also want to add an infrastructure package. When you put those things together, what do you get? You get more jobs, higher wages, higher income, and a higher standard of living for hard-working American citizens across this great Nation. That is the objective. That is what we are trying to do.

We all need to work together, and our goal is to get that done before the end of the year.

With that, I yield the floor.

The PRESIDING OFFICER. The Senator from Maryland.

ROHINGYA HUMANITARIAN CRISIS

Mr. CARDIN. Mr. President, earlier this week, the Senate Foreign Relations Committee held a hearing on an issue that I consider one of the greatest moral tests of our time in the conduct of U.S. foreign policy—the situation in Burma, where the Burmese military is committing ethnic cleansing and is perpetrating atrocities.

We have a humanitarian crisis. We have perpetrators who expect impunity and a situation, under the watch of the international community and the Trump administration, that is allowing for the perpetration of atrocities.

Ethnic cleansing is defined by the United Nations Commission of Experts as “rendering an area ethnically homogenous by using force or intimidation to remove persons of given groups from an area.” Half of the population of the Rohingya in Burma have left—600,000 people out of 1.2 million. I might add that, of those who remain, many are dislocated. There has been a systematic burning of their villages. This didn’t just start. It has been a campaign that has gone on for a long period of time, since a 1982 law that denies the Rohingya citizenship, even though they have been residents for generations.

The Rohingya are denied freedom of movement. They are denied freedom of education. They are denied healthcare. This has been a systematic effort to destroy an ethnic community.

We have seen this happen far too long in too many places around the world. Once again, we see this happening today in Burma. Once again, this is the expectation: Well, it is far away; we will just let it go along.

The Senate should be outraged about what is happening. We need to see the international community come together and say: No, we will not let this continue. We will hold accountable those who are responsible for these actions, we will provide humanitarian need immediately, and we will stop this type of conduct in a civilized society. This just cannot occur.

In fact, I think what is transpiring in the Rakhine State today is genocide. I know there will be some discussion about whether it is genocide or not based upon technical definitions. Yet what we see in Burma today clearly meets the definition of “deliberately

inflicting on a group conditions of life calculated to bring about its physical destruction in whole or in part.” That is what is happening in Burma, and that is genocide.

The Burmese military is clearly trying to destroy the Rohingya population. For decades, the Burmese Government has systemically repressed the Rohingya people. This is a fact, and they have deliberately failed to integrate the population into the general population. As the U.N. High Commissioner for Human Rights correctly stated, the “decades of persistent and systematic human rights violations . . . have almost certainly contributed[d] to the nurturing of violent extremism, with everyone ultimately losing.” They complain about extremism. Yet they are creating it.

In my opinion, we are witnessing a military-sponsored ethnic cleansing campaign on the Rohingya, and it will take significant engagement from the international community, at the highest levels and in partnership with the Burmese civilian government, to address and to hold the perpetrators accountable for these horrific acts.

Seventy-five years ago, the world and the United States could have claimed ignorance or lack of information as an excuse for inaction in the face of crimes against humanity, genocide, and barbarism. Today, we have no excuse.

Unfortunately, the Rohingya crisis is not the only vexing challenge Burma faces. The Burmese military continues to hold significant influence in politics and in the economy. The peace process, which sought to end a longstanding civil war in the country, has stalled. There are significant reports of human rights issues such as human trafficking, free speech infringement, and political repression. The military control Burma today. That is unacceptable, and that is why we imposed sanctions, because of military control. Sanction relief was given for what? So that people could be ethnically cleansed?

I was pleased to hear State Counselor Aung San Suu Kyi committed to implementing all of Kofi Annan’s Rakhine State recommendations and to ensure that the Rohingya, who have fled in the face of brutal military repression, have a right to return to their homes. However, she must continue to make this a top priority and work with the international community to provide both the safety of the Rohingya left in Burma and those who want to come home. It is going to be difficult since their villages have been destroyed. Are they going to live in camps? Will they have protection? Will they be safe? If the past is any indication, we have real challenges ahead of us.

Although I would count myself among those who have been disappointed with the civilian authorities and think they should have been more vocal, I am keenly aware of the real limits of their power and ability to